

AUDITOR OF STATE[81]**Adopted and Filed**

Pursuant to the authority of 2012 Iowa Acts, chapter 1107, section 2, the Auditor of State amends Chapter 21, "Filing Fees," Iowa Administrative Code.

Rule 81—21.2(11) establishes a periodic examination fee necessary to perform periodic examinations of cities with a population less than 2,000 which do not have budgeted annual expenditures of more than \$1 million for two consecutive years.

Notice of Intended Action was published in the Iowa Administrative Bulletin on July 24, 2013, as **ARC 0849C**. A public hearing was held on August 13, 2013, with written comment accepted until August 16, 2013. No one attended the public hearing, and no written comments were received. This amendment is identical to that published under Notice of Intended Action.

This amendment was adopted by the Auditor of State on August 28, 2013.

After analysis and review of this rule making, no adverse impact on jobs has been found.

This amendment is intended to implement 2012 Iowa Acts, chapter 1107, section 2.

This amendment shall become effective October 23, 2013.

The following amendment is adopted.

Adopt the following new rule 81—21.2(11):

81—21.2(11) Periodic examination fee. A periodic examination fee, as provided for under 2012 Iowa Acts, chapter 1107, section 2, shall be paid annually by cities that do not otherwise have an audit or fiscal year examination conducted pursuant to Iowa Code section 11.6, subsection 1 or subsection 3, during a fiscal year.

21.2(1) The fee shall be remitted according to a fee schedule using four strata based on the budgeted expenditures of the original certified budget of the governmental subdivision for the fiscal year.

21.2(2) The designated strata and applicable fees are as follows:

Budgeted Expenditures in Thousands of Dollars	Fee Amount
Under 50	\$ 100
At least 50 but less than 300	\$ 475
At least 300 but less than 600	\$ 900
600 or more	\$1,200

21.2(3) The fee shall be remitted to the office of auditor of state on or before March 31 each year. This rule is intended to implement 2012 Iowa Acts, chapter 1107, section 2.

[Filed 8/28/13, effective 10/23/13]

[Published 9/18/13]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 9/18/13.